



**COUNTY OF ERIE**  
**STEFAN I. MYCHAJLIW**  
**COMPTROLLER**

**EMPLOYMENT ANNOUNCEMENT**  
**OFFICE OF THE ERIE COUNTY COMPTROLLER**

**STAFF AUDITOR**

**\$41,870-\$61,452**

The Erie County Comptroller's Office is soliciting resumes and letters of interest from prospective applicants for the position of STAFF AUDITOR (one vacancy).

The position, in the Division of Audit and Control, reports to the Deputy Comptroller-Audit. This is a competitive civil service position.

The STAFF AUDITOR title is Job Group XI, starting salary \$41,870, with a step increase to \$44,541 after six months. Additional step increases and longevity increments occur thereafter.

Presently there is not an established Civil Service list for the STAFF AUDITOR title, and any potential appointment to that title will be provisional until such time as an exam is held, a list established, and a candidate appointed. The Civil Service examination for the STAFF AUDITOR title has not yet been scheduled.

Pursuant to County policy, interested applicants for the STAFF AUDITOR position should complete the Erie County Application for Examination or Employment at: <http://www.erie.gov/employment/pdfs/emplapp.pdf> and send that application along with a letter of interest and their resume to: Erie County Comptroller Stefan I. Mychajliw, 95 Franklin Street, 11<sup>th</sup> Floor, Buffalo, New York 14202, Attn: Teresa Fraas.

For any questions concerning this position, please contact Teresa Fraas, Deputy Comptroller-Audit, at (716) 858-8430 or via e-mail at [teresa.fraas@erie.gov](mailto:teresa.fraas@erie.gov).

The County of Erie is an equal opportunity employer.

May 15, 2013

## STAFF AUDITOR

RESIDENCE REQUIREMENTS: CANDIDATES MUST HAVE BEEN LEGAL RESIDENTS OF ERIE COUNTY FOR AT LEAST ONE MONTH IMMEDIATELY PRECEDING THE DATE OF THE WRITTEN TEST AND MUST BE A LEGAL RESIDENT OF ERIE COUNTY AT THE TIME OF APPOINTMENT.

MINIMUM QUALIFICATIONS: Candidates must meet one of the following requirements:

- A) Graduation from a regionally accredited or New York State registered college or university with a Bachelor's Degree in Business Administration or related field including or supplemented by 24 semester credit hours in Accounting and four years of accounting and/or auditing experience, two of which were specifically in auditing; or:
- B) Graduation from a regionally accredited or New York State registered college or university with a Bachelor's Degree including or supplemented by 24 semester credit hours in accounting and five years of accounting and/or auditing experience, two years of which were specifically in auditing; or:
- C) An equivalent combination of training and experience as defined by the terms of (A) and (B).

*NOTICE TO CANDIDATES: TRANSCRIPTS MUST BE SUBMITTED AT THE TIME OF INTERVIEW.*

NOTES: 1. \*ACCOUNTING: Recording, classifying, verifying, reporting, and analysis of financial data. 2. \*\*AUDITING: Confirming and documenting the veracity of data. 3. Graduation from a regionally accredited or New York State registered four-year college or university with a Master's Degree in Business or Public Administration, Accounting, Finance, Economics, or other closely related field may be substituted for one year of the required accounting\* or auditing\*\* experience, but may not be substituted for the required two years of auditing experience. 4. Examples of acceptable experience are junior accountant, full-charge bookkeeper, and similar positions. 5. Verifiable part-time and/or volunteer experience will be pro-rated toward meeting full-time experience requirements. 6. Your degree and/or college credit must have been awarded by a regionally accredited college or university or one recognized by New York State Education Department as following acceptable practices. A grade of "D" or better is necessary for a course to be credited as successfully completed. If your degree and/or college credit was awarded by an educational institution outside of the United States and its territories, you must provide independent verification of equivalency. You can write to the Erie County Department of Personnel for a list of acceptable companies providing this service; you must pay the required evaluation fee.

A medical examination may be required before appointment.

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Appointment to this position will be provisional. The candidate will be required to sit for the Civil Service Examination when such is offered, and be reachable on the established Civil Service List (see "Rule of Three" <http://www.erie.gov/employment/index.php?q=faqs>).

VETERANS: Proof of service must be submitted before list is established to receive additional points (see application for more information).

DUTIES: A *Staff Auditor* performs financial, compliance, management, performance, and special emphasis audits in accordance with Generally Accepted Government Auditing Standards (GAGAS), procedures, and techniques; performs audit assignments according to established timelines and available resources; prepares workpapers and schedules documenting audit results; collects, analyzes, interprets, summarizes, and renders conclusions in audit segments assigned; drafts, reviews, and evaluates workpapers and audit reports in process for completeness, accuracy, and sufficiency of data supporting audit conclusions; reviews complex financial transactions and reports for compliance with Generally Accepted Accounting Principles (GAAP) and applicable laws and regulations; prepares financial statements reflecting the financial condition of auditee; participates in formal training courses/sessions to increase professional knowledge and skills; uses independent judgment to more efficiently and effectively accomplish audit objectives; pursues material discrepancies disclosed in audit findings.

SUBJECT OF EXAMINATION: The written test is designed to test for knowledge, skills, and/or abilities in such areas as:

1. GENERAL ACCOUNTING: This is a test of general accounting principles and practices used in the preparation of financial statements, the recording and reporting of financial transactions, and the use of this information in financial decision-making. Candidates will be required to demonstrate a current knowledge of Generally Accepted Accounting Principles (GAAP). Knowledge of computerized information systems as it applies to accounting may be required.
2. GENERAL AUDITING: This is a test of the principles and procedures involved in substantiating or examining transactions and financial statements. It will require knowledge of auditing techniques and Generally Accepted Auditing Standards (GAAS). Knowledge of the use of computerized accounting or auditing systems as it pertains to auditing may be required. Specific questions relating to internal controls applicable to manual and computerized accounting systems may be included.
3. GOVERNMENTAL ACCOUNTING: This is a test of accounting practices which are designed to provide financial information used in determining and forecasting the condition of governmental units, and used for monitoring governmental performance, in terms of legal, contractual, and fiduciary requirements. These questions will be designed to test for knowledge of and familiarity with common governmental funds, appropriation, and encumbrance accounting, accounting for revenue and expenditures, and other aspects of accounting related to the governmental sector.

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4. PREPARING WRITTEN MATERIAL: These questions test the ability to present information clearly and accurately, and to organize paragraphs logically and comprehensibly. For some questions, you will be given information in two or three sentences followed by four restatements of the information. You must then choose the best version. For other questions, you will be given paragraphs with their sentences out of order. You must then choose, from four suggestions, the best order of the sentences.
5. SUPERVISION: These questions test for knowledge of the principles and practices employed in planning, organizing, and controlling the activities of a work unit toward predetermined objectives. The concepts covered, usually in a situational question format, include such topics as assigning and reviewing work, evaluating performance, maintaining work standards, motivating and developing subordinates, implementing procedural changes, increasing efficiency, and dealing with the problems of absenteeism, morale, and discipline.
6. UNDERSTANDING AND INTERPRETING TABULAR MATERIAL: These questions test your ability to understand, analyze, and use the internal logic of data presented in tabular form. You may be asked to perform tasks such as completing tables, drawing conclusions from them, analyzing data trends, or interrelationships, and revising or combining data sets. The concepts of rate, ratio, and proportion are tested. Mathematical operations are simple, and computational speed is not a major factor in the test.